

REPORT DIGEST

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES JACKSONVILLE DEVELOPMENTAL CENTER COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1993

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material compliance findings noted during this audit. Center management should be commended for its record of maintaining good fiscal controls.

AUDITORS' OPINION

We performed certain agreed upon procedures concerning Center Financial Statements for the Central Office auditors who will be presenting agency-wide Financial Statements in that report.

WILLIAM G. HOLLAND, Auditor General

WGH:RR:pp

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit Findings 02

Repeated Recommendations 00

Recommendations Not Repeated or

Implemented 26

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were Gray Hunter Stenn.

{Expenditures and Activity Measures are summarized on the reverse page.}

**DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES
 JACKSONVILLE DEVELOPMENTAL CENTER
 COMPLIANCE AUDIT
 For The Two Years Ended June 30, 1993**

EXPENDITURE STATISTICS	FY 1993	FY 1992	FY 1991
●Total Expenditures (All Funds)	\$17,406,298	\$16,506,886	\$16,712,456
<u>Operations Total</u>	\$17,406,298	\$16,506,886	\$16,712,456
% of Total Expenditures	100%	100%	100%
Personal Services	\$13,337,620	\$12,635,073	\$13,009,402
% of Operations Expenditures	76.63%	76.54%	77.84%
Average No. of Employees	536	509	535
Other Payroll Costs (FICA, Retirement)	\$1,448,896	\$1,346,488	\$1,377,550
% of Operations Expenditures	8.32%	8.16%	8.24%
Contractual Services	\$899,414	\$793,572	\$580,537
% of Operations Expenditures	5.17%	4.81%	3.47%
All Other Items	\$1,720,368	\$1,731,753	\$1,744,967
% of Operations Expenditures	9.88%	10.49%	10.44%
<u>Grants Total</u>	\$0	\$0	\$0
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$28,502,224	\$27,884,659	\$24,314,940

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Average Number of Residents	322	320	319
●Ratio of Employees to Residents	1.66 to 1	1.59 to 1	1.67 to 1
●Cost Per Year Per Resident	\$54,056	\$51,584	\$52,390
●National School Lunch Program Receipts	\$0	\$0	\$0

FACILITY DIRECTOR(S)
During Audit Period: Michael A. Hurt Currently: Michael A. Hurt

